

IC 6-9-8

Chapter 8. Marion County Innkeeper's Tax

IC 6-9-8-1

Application of chapter

Sec. 1. This chapter applies to each county having a consolidated first class city.

As added by Acts 1980, P.L.8, SEC.60.

IC 6-9-8-2

Tax levy on business of renting or furnishing lodgings

Sec. 2. (a) Each year a tax shall be levied on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration.

(b) This tax shall be in addition to the state gross retail tax and use tax imposed on such persons by IC 6-2.5. The county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer and that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5.

(d) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may determine by rule.

(e) If the tax is paid to the department of state revenue, the amounts received from this tax shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the auditor of state.
As added by Acts 1980, P.L.8, SEC.60. Amended by P.L.19-1986, SEC.23; P.L.108-1987, SEC.9; P.L.86-1993, SEC.1; P.L.67-1997, SEC.9.

IC 6-9-8-3

Tax rate; increases; use of money generated by increase

Sec. 3. (a) Except as provided in subsection (b), the tax imposed by section 2 of this chapter shall be at the rate of:

(1) before January 1, 2028, five percent (5%) on the gross income derived from lodging income only, if the fiscal body does not adopt an ordinance under subsection (b), and six percent (6%) if the fiscal body adopts an ordinance under subsection (b); and

(2) after December 31, 2027, five percent (5%).

(b) In any year subsequent to the initial year in which a tax is imposed under section 2 of this chapter, the fiscal body may, by ordinance adopted by at least two-thirds (2/3) of the members elected to the fiscal body, increase the tax imposed by section 2 of this chapter from five percent (5%) to six percent (6%). The ordinance must specify that the increase in the tax authorized under this subsection expires January 1, 2028.

(c) The amount collected from an increase adopted under subsection (b) shall be transferred to the capital improvement board of managers established by IC 36-10-9-3. The board shall deposit the revenues received under this subsection in a special fund. Money in the special fund may be used only for the payment of obligations incurred to expand a convention center, including:

(1) principal and interest on bonds issued to finance or refinance the expansion of a convention center; and

(2) lease agreements entered into to expand a convention center.

As added by Acts 1980, P.L.8, SEC.60. Amended by P.L.86-1993, SEC.2; P.L.256-1997(ss), SEC.2.

IC 6-9-8-4

Exceptions

Sec. 4. The tax imposed by section 2 of this chapter does not apply to the renting or furnishing of lodgings to a person for a period of thirty (30) days or more.

As added by Acts 1980, P.L.8, SEC.60. Amended by P.L.86-1993, SEC.3.